



Chapter 198, Florida Statutes, Notice of Death

Important Notice: Five dollar (\$5.00) fee required for issuance of a nontaxable certificate. Failure to complete all blank spaces will result in delaying the issuance of the proper certificate. If none, show "none."

Decedent's First Name and Middle Initial		Decedent's Last Name		Decedent's Social Security Number	
Residence (Domicile) at Time of Death (County, State)		Date of Domicile	Florida Counties in Which Decedent Owned Real Estate:		Date of Death *

Name, Title, and Address of Personal Representative, or Person in Possession of Decedent's Property

Name, Address, and Telephone Number of Attorney for Estate

If Estate is Being Administered, Give Title and Location of Court and Date of Appointment as Representative:

Send the Nontaxable Certificate to the Following Address:	Spouse Name	Social Security Number
		- -
Will this estate be filing a Federal Estate Tax Return? <input type="checkbox"/> Yes <input type="checkbox"/> No	Federal Estate I.D. # (If acquired)	

The decedent left an estate which consisted of: () only Florida property: () property situated both within and outside the State of Florida. The US property is described below. Attach schedule if needed.

Real estate in Florida (attach legal description for each piece of real property in which decedent owned any interest):

Tangible personal property in Florida: _____

All Other US Property Wherever Situated:

Real estate not in Florida: _____

Stocks: _____

Bonds: _____

Mortgages: _____

Notes: _____

Cash: _____

Insurance on decedent's life and annuities: _____

All other property including, but not limited to, jointly owned property (other than real estate) and Powers of Appointment: _____

Transfers during decedent's life: _____

[illegible]

TOTAL

I, _____ hereby acknowledge
(Print name of personal representative or person authorized under s. 198.01(2), F.S.)

under oath that I have read the foregoing report and that the statements therein contained are true and that the same correctly disclose all of the assets of the decedent named therein wherever located to the best of my knowledge and belief.

(Signature of personal representative or person authorized under s. 198.01(2), F.S.)

(Title)

(Date)

State of _____ County of _____

Sworn to and subscribed before me this _____ day of _____, _____
Day Month Year

Signature of Circuit Judge

Print, Type or Stamp Name of Notary

Personally known _____ or produced identification _____.

Type of identification produced

FOR OFFICE USE ONLY

**MAIL TO: Florida Department of Revenue, 5050 W. Tennessee St., Tallahassee, Florida 32399-0155
with a fee of FIVE Dollars (\$5.00) to obtain a non-taxable certificate.**

INSTRUCTIONS

THIS FORM IS TO BE FILED:

- To be used for decedents with dates of death prior to January 1, 2000.
- For all resident estates for the purpose of determining estate tax liability.
- For all non-resident estates owning real estate and tangible personal property in Florida.
- By domiciliary personal representatives and verified by the Judge of the Circuit Court or acknowledged before a notary public.
- If the estate is required to file a return with the federal government, a copy of federal Form 706 should be filed with this office on or before nine months after date of death along with any estate tax due Florida.

1. Any person who fails to timely file a required return, willfully fails to pay the tax, keep such records, etc. (in addition to other penalties) is guilty of a misdemeanor of the first degree punishable under ss. 775.082 or 775.083, F.S. Any person who willfully aids or assists in preparing or filing a fraudulent return is guilty of a felony of the third degree punishable under ss. 775.082, 775.083, or 775.084, F.S. (ss. 198.37, 198.38, F.S.).

In addition to any unpaid tax plus interest from the due date until paid, additional penalties are:

Late Payment Penalty: 10% of the unpaid tax if the tax and penalty are paid within 30 days of the due date; thereafter the penalty rises to 20%.

Failure to Pay Penalty: 10% per month to a maximum of 50% of the tax due.

Fraud Penalty: 100% of the total deficiency if any part of the deficiency is made with intent to defraud.

[It is possible for the Department to impose all three penalties and interest on the same taxpayer for the same return (ss. 198.15, 198.18, F.S.).]

2. This notice should be made within two months after appointment of the personal representative of the estate of every resident and non-resident of Florida whose estate included real estate regardless of the value of the estate. If no personal representative is appointed the person in actual or constructive possession of the decedent's property should make this report within two months after the death of the decedent.
3. In case the estate of either a resident or non-resident within and outside the State of Florida is required to file a federal return, the personal representative is required to make and file (in addition to this notice) a complete return which will describe the property of the decedent item-by-item and show various deductions for debts, etc.
4. In every case where this notice is required to be made, a receipt for the amount of the tax paid (if tax is found due the State of Florida) or a nontaxable certificate (if it is found no tax is due the State of Florida) is required to be filed with the Circuit Judge of the County in the State of Florida in which domiciliary or ancillary administration or probate proceedings is pending before the judge is authorized to grant a discharge in the estate, and may be filed for record in the office of the Clerk of the Circuit Court of any other county in Florida in which property of the estate is located.
5. Date of Domicile: Attach copies of: Declaration of Domicile Recorded with Clerk of Court, Ad Valorem Tax Bill, oldest Homestead Exemption obtained, Florida Driver License, Voter's Registration card, etc.
6. In case decedent was a resident of Florida and left an estate not subject to federal return and it is found necessary or desirable to show the estate not liable to Florida for estate tax, the personal representative may obtain a nontaxable certificate by filing this notice and paying the fee of \$5.00.
7. Every estate not required to file federal Form 706 should secure a non-taxable certificate where there is real estate, to clear title.

Note: The nontaxable certificate cannot be mailed to anyone other than the personal representative, spouse, or attorney of record without written authorization .

8. In the case of a resident of the State of Florida, the amount of the tax to be paid, if any, is the amount of credit allowed by the Federal Government on account of taxes paid to a state, or the balance of such credit amount which is not used in payment of constitutionally valid estate, inheritance, legacy and succession taxes of another state on account of property of the decedent located there.
9. In case of a non-resident of Florida, the amount of tax to be paid, if any, is the proportion of the allowable credit from federal tax that the gross value of the Florida property bears to the entire gross estate wherever situated.

Gross estate - The gross estate of decedents dying on or after July 1, 1964, as defined in section 2031 (a) of the Internal Revenue Code, comprises property of the decedent wherever situated. The gross estate includes:

- a. Property in which the decedent at the time of his death had any beneficial interest.
- b. Interest of surviving spouse, as dower, courtesy, or estate in lieu thereof.
- c. Property transferred by the decedent during his life by trust or otherwise (other than by bona fide sale for an adequate and full consideration in money or money's worth) as follows: (1) Transfers made in contemplation of death if made within 3 years prior to death; (2) transfers intended to take effect in possession or enjoyment at or after the decedent's death; (3) transfers under which the decedent reserved or retained (in whole or in part) the use, possession, rents, or other income, or enjoyment of the transferred property, for his life, or for a period not ascertainable without reference to his death, or for a period of such duration as to evidence an intention that it should extend to his death, including also the reservation or retention of the use, possession, rents, or other income, the actual enjoyment of which was to await the termination of a transferred precedent interest or estate, (4) transfers under which the decedent retained the right either alone or in conjunction with another person or persons, to designate who should possess or enjoy the property or the income therefrom; and (5) transfers under which the enjoyment of the transferred property was subject at decedent's death to a change through the exercise, either by the decedent alone or in conjunction with another person or persons, of a power to alter, amend, revoke, or terminate, or where such a power was relinquished in contemplation of decedent's death.
- d. Annuities received by any beneficiary by reason of surviving the decedent.
- e. Property owned jointly or in tenancy by the entirety, with right of survivorship.
- f. Property subject to a general power of appointment, including property with respect to which the decedent exercised or released the power during his lifetime.
- g. Insurance upon the life of the decedent, including insurance receivable by beneficiaries other than the estate.

NON-RESIDENT ALIENS include only property having a tax situs in the United States.

Section 198.01 (2) - "Personal Representative" - means the executor, administrator or curator of the decedent or if there is no executor, administrator or curator appointed, qualified and acting, then any person who is in the actual or constructive possession of any property included in the gross estate of the decedent or any other person who is required to file a return or pay the taxes due under any provision of this chapter.